

Commercial (For-Profit) Organizations shall have financial and compliance audits conducted by qualified individuals who are organizationally, personally, and externally independent from those who authorize the expenditure of Federal funds. This audit must be performed in accordance with Government Auditing Standards, 1994 Revision. The purpose of this audit is to ascertain the effectiveness of the financial management systems and internal procedures that have been established to meet the terms and conditions of the award. Usually, these audits shall be conducted annually, but not less frequently than every two years. The dollar threshold for audit reports established in OMB Circular A-133, as amended, applies.

Distribution of Audit Reports. The submission of audit reports for all grantees shall be as follows:

1. **State and Local Governments, Institutions of Higher Education, and Non-Profit Institutions.** All completed audit reports for State and local governments, institutions of higher education, and non-profit institutions should be mailed to the Federal Audit Clearinghouse, Bureau of the Census, 1201 East 10th Street, Jeffersonville, IN 47132. In addition, a copy of the transmittal cover letter should be mailed to the Office of the Comptroller, Office of Justice Programs, ATTN: Control Desk, U.S. Department of Justice, 810 7th Street, N.W., Room 5303, Washington, DC 20531.
2. **Commercial Organizations and Individuals.** One copy of all audit reports for commercial organizations and individuals should be mailed to the Office of the Comptroller, Office of Justice Programs, ATTN: Control Desk, U.S. Department of Justice, 810 7th Street, N.W., Room 5303, Washington, DC 20531.

OIG Regional Offices.

Regional Audit Office	Geographical Area of Responsibility
<p>Clark F. Cooper Atlanta Regional Audit Manager 75 Spring Street, Suite 1130 Atlanta, GA 30323-2401 Voice No. (404) 331-5928 Fax No. (404) 331-5046</p>	<p>Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, Tennessee, South Carolina, Puerto Rico, Virgin Islands</p>
<p>Mireille Jeannot Chicago Regional Audit Manager 500 West Madison, Suite 3510 Chicago, IL 60661-2590 Voice No. (312) 353-1203 Fax No. (312) 886-0513</p>	<p>Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, Ohio, Wisconsin</p>
<p>George W. Stendell Dallas Regional Audit Manager 207 S. Houston Street, Box 4, Room 334 Dallas, TX 75202 Voice No. (214) 655-5000 Fax No. (214) 655-5025</p>	<p>(No single audit responsibility.)</p>
<p>David M. Sheeren Denver Area, Asst. Regional Audit Manager 1120 Lincoln Street, Suite 1603 Denver, CO 80203 Voice No. (303) 864-2000 Fax No. (303) 864-2004</p>	<p>Arkansas, Colorado, Louisiana, Montana, New Mexico, North Dakota, South Dakota, Oklahoma, Texas, Utah, Wy- oming</p>
<p>M. Thomas Clark San Francisco Regional Audit Manager 1200 Bayhill Drive, Suite 201 San Bruno, CA 94066 Voice No. (650) 876-9220 Fax No. (650) 876-0902</p>	<p>Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Washington, American Samoa, Guam, Trust Territories of the Pacific Islands, Commonwealth of Northern Mariana Islands</p>
<p>Ferris B. Polk Philadelphia Regional Audit Manager 701 Market Street, Suite 201 Philadelphia, PA 19106 Voice No. (215) 580-2111 Fax No. (215) 597-1348</p>	<p>Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jer- sey, New York, Pennsylvania, Rhode Is- land, Vermont</p>
<p>Domenic A. Zazzaro Washington Regional Audit Manager 1425 New York Ave., Suite 6001 NW., Washington, D. C. 20005 Voice No. (202) 616-4688 Fax No. (202) 616-4581</p>	<p>District of Columbia, Maryland, Virginia, West Virginia</p>